MEMORANDUM

TO: Lenoir City Council

FROM: Donna Bean, Finance Director

SUBJECT: 2025 Tax Collector's Settlement and 2026 Tax Collection Charge

DATE: August 4, 2026

Requires Board Action

In accordance with NCGS 105-373(a)(1), I respectfully submit the following Report:

Attached to this Report is a list of the persons owning real property whose taxes for 2025 remain unpaid, along with the principal amount owned by each person; and a list of the persons not owning real property whose personal property taxes for 2025 remain unpaid, along with the principal amount owed by each person.

In compliance with NCGS 105-373(a)(3), attached hereto is a Report entitled "Settlement for Current Taxes for Fiscal Year 2025-2026" dated June 30th, 2026 setting forth my full settlement for all taxes in my hands for collection for the fiscal year 2026-2027.

Further, I hereby certify that I have made diligent efforts to collect the taxes due from the persons listed in such a manner that is reasonably necessary.

2025 Outstanding Taxes

2025 Real & Personal Taxes (including penalties and interest)	$ 609,942.94
Total 2025 Outstanding - Percentage	3.8%

A report of all taxes charged and collected is provided for your information.

Request this settlement be accepted and these outstanding taxes be charged back to the tax collector.

In accordance with NCGS 105-321 & 352 requests the attached tax receipt charge be authenticated by the City Council for 2025 taxes.

I, Donna Bean, do hereby affirm that this tax levy settlement sheet and tax receipt charge is a true and accurate report of the status of the tax levy for the City of Lenoir. Further, I affirm that diligent efforts have been made to collect all charged tax receipts.

Donna Bean

Donna Bean, Finance Director

NORTH CAROLINA, CALDWELL COUNTY

I, Lauren Hartley, Notary Public, do hereby certify that Donna Bean personally appeared before me this day and acknowledged the due execution of the foregoing instrument.

Witness my hand and official seal, this the 4th day of August, 2026.

Notary Public

My Commission Expires: 8/16/2026

LAUREN HARTLEY NOTARY PUBLIC CALDWELL COUNTY, NC

State of North Carolina, City of Lenoir

To the Tax Collector of the City of Lenoir:

You are hereby authorized, empowered, and commanded to collect the taxes for 2026 set forth in the tax records filed in the office of Tax Collector and in the tax, receipts herewith delivered to you, in the amounts and from the taxpayers likewise therein set forth. Such taxes are hereby declared to be a first lien upon all real property of the respective taxpayers in the City of Lenoir, North Carolina, and this order shall be a full and sufficient authority to direct, require, and enable you to levy on and sell any real or personal property of such taxpayers, for and on account thereof, in accordance with law.

Witness my hand and official seal, this 4th day of August, 2026.

(Seal)
Mayor, City of Lenoir

Attest:

Clerk, City of Lenoir

CITY OF LENOIR, NC
CHARTERED
JANUARY 28, 1851
SEAL